

Early and favorable action by the Examiner is earnestly solicited.

No additional fee is believed to be necessary.

The Commissioner is hereby authorized to charge any additional fees which may be required for this amendment, or credit any overpayment to Deposit Account No. 13-4500, Order No. 2026-4124.

In the event that an extension of time is required, or which may be required in addition to that requested in a petition and for an extension of time, the Commissioner is requested to grant a petition for that extension of time which is required to make this response timely and is hereby authorized to charge any fee for such an extension of time or credit any overpayment for an extension of time to Deposition Account No. 13-4500, Order No. 2026-4124. A DUPLICATE COPY OF THIS SHEET IS ATTACHED.

Respectfully submitted,

MORGAN & FINNEGAN, L.L.P.



Dorothy R. Auth
Registration No. 36,434

Dated: December 16, 1997

MORGAN & FINNEGAN
345 Park Avenue
New York, New York 10154
(212) 758-4800
(212) 751-6849 Telecopier